

**NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL**

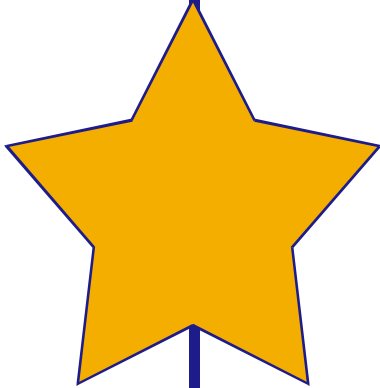
**Strategic Plan**

*Commitment...Teamwork...Pride*



July 21, 2000

# Mission



We conduct independent and objective audits, investigations, and other reviews to support NSF in its mission by promoting the economy, efficiency, and effectiveness and safeguarding the integrity of NSF programs and operations.

# Vision



We will use our diverse and talented staff and cutting edge technology to have a beneficial effect on NSF and the communities it supports. We will help prevent problems, address existing issues in a timely and proportionate manner, and keep abreast of emerging challenges and opportunities.

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# STRATEGIES

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## AUDITS AND REVIEWS

Focus on issues of substantial concern and prospective importance by

- thoroughly assessing risks to NSF and its goals,
- improving our selection and design of review projects,
- drawing on OIG's diverse disciplinary expertise in all phases of reviews, and
- effectively using our knowledge of NSF.

## INVESTIGATIONS

Maintain a well focused, high quality investigative capability to handle allegations of serious wrongdoing.

Better utilize OIG's diverse disciplinary expertise in our investigative teams.

Exercise leadership in the Federal Government and its IG community in implementing the new government-wide policy on misconduct in science.



## OIG STAFFING AND OPERATIONS

Articulate and refine policies and procedures governing major recurrent OIG activities.

Set priorities for projects so that work can be planned and executed efficiently and all staff understand their associated roles and responsibilities.

Improve OIG technologies and databases to increase efficiency, facilitate planning, and enable managers to allocate resources in keeping with office-wide priorities.

Coordinate staff development and training plans to meet OIG needs by training staff to use emerging technologies and utilizing outside expertise where it is not feasible to develop or sustain in-house capability.

Develop a coordinated approach to computer security issues, addressing OIG's own security needs as well as audits and investigations in this area.

Work in cooperation with NSF and the communities it supports without compromising our independence.

## EDUCATION AND OUTREACH

Define and focus our education and outreach activities to support our mission.

# BASIC VALUES

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## ***PROFESSIONALISM***

To follow accepted technical and ethical standards of our disciplines; do our work fairly and thoroughly; represent our results accurately, objectively, and with a sense of proportion; and complete our work within a reasonable time so that it is available for relevant decisions.

## ***ACCOUNTABILITY***

To take responsibility for the quality of the work we do and treat similar matters consistently.

## ***FLEXIBILITY***

To think creatively, adopt new ways of addressing issues tailored to unique circumstances, and build on successful processes to make them better.

## ***TEAMWORK***

To be respectful of others, seek common ground with them as we do our work, and be honest, trustworthy, and straightforward. To be cooperative without compromising our independence.

# CORE FUNCTIONS

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In keeping with our statutory mission, we perform an oversight role and do not engage in program operating functions. Broadly speaking, our work may be divided into two functional areas: investigations, which address allegations of serious wrongdoing, and audits and reviews, which provide information about how well systems function and whether activities comply with financial and compliance standards and identify ways systems can be improved. In each area, we strive to focus on substantive matters, do our work fairly, and work cooperatively without compromising our independence.

Certain issues we face necessitate coordination across these two functional areas. In this regard, an important area of emerging concern is computer security. We need to develop a coherent approach to computer security so that we can adequately investigate alleged security breaches, effectively audit NSF computer systems to assess their capacity to withstand attempted intrusions, and thoroughly provide for our own security needs. Such an approach is likely not only to involve OIG information technology staff in work ranging across both functional areas of our office, but also to engage them in interdisciplinary teams, either with auditors or investigators. This is one of several areas in which we believe interdisciplinary work holds great promise for advancing our mission. Other areas for interdisciplinary collaboration include involving auditors at early stages of investigations into alleged financial improprieties, creating teams of auditors and investigators to work on compliance issues, and bringing together scientists and auditors for performance reviews.

## AUDITS AND REVIEWS

Most audits and reviews focus on economy, efficiency, and effectiveness. Our reviews examine the activities of NSF's programs and operations as well as those of award recipients. We conduct financial and compliance audits, which primarily determine whether costs claimed by awardees are allowable, reasonable, and properly allocated. We are also responsible for auditing NSF's financial statements, which includes evaluating internal controls and data processing systems. We expect that in the future we will devote increased attention to performance issues that go beyond financial compliance.

We focus our audits and reviews on issues of substantial concern and prospective importance to NSF and its goals. We therefore select and design projects based on assessments of the risk involved in the activity to be reviewed and the likelihood that an audit or review would lead to improvements.



### ***Focusing on Substantive Matters***

- We consider programmatic and managerial risks as well as financial ones.
- We conduct our reviews in accordance with government standards and in ways that assist NSF in pursuing its mission.
- We craft and explain our recommendations in terms of how they will improve effectiveness and efficiency.
- We establish priorities for our work by selecting reviews that promise the greatest substantive benefit for NSF and its goals.

### ***Conducting Reviews Fairly***

- After we collect and analyze our data, we are responsive to feedback, considering the views of affected parties.
- To ensure that our reports are thorough, fair, and accurate, we follow accepted quality control practices in the Inspector General community.

### ***Working Cooperatively without Compromising our Independence***

- We keep affected parties informed, invite them to identify issues of special concern, and endeavor to address the issues they identify.
- We seek to develop analyses and recommendations that enable NSF management and awardees to make improvements.
- In the course of our reviews, we work with NSF managers and awardees to familiarize them with federal requirements and explore ways they can comply without undue burden.

# CORE FUNCTIONS

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## INVESTIGATIONS

We are responsible for investigating possible wrongdoing involving organizations or individuals who receive awards from, conduct business with, or work for NSF. We seek to perform focused, well documented investigations addressing evidence of serious wrongdoing. When appropriate, the results of these investigations are referred to the Department of Justice or other prosecutorial authorities for criminal prosecution or civil litigation, or to NSF for administrative resolution.

Investigating allegations of research misconduct, such as falsification, fabrication, and plagiarism, is among our most important responsibilities. Misconduct in research and education strikes at the core of NSF's mission, and it is therefore a special concern for our office.

### *Focusing on Substantive Matters*

- We concentrate our investigative resources on the most serious cases, as measured by factors such as the amount of money at stake, the seriousness of the alleged ethical violations, and the strength of the evidence.
- We give highest priority to cases that will directly affect future NSF activities, including cases in which we expect formal action may be necessary to protect the integrity of federal funds and decision processes, allegations involving NSF staff, and allegations involving ongoing awards.
- We give priority to cases that will create significant issues for NSF management if they remain unresolved.
- Our misconduct regulation focuses on serious violations of the ethical standards that are important to the scientific community itself, not on alleged minor rule violations.



### *Handling Cases Fairly*

- Our investigative process includes opportunities for internal review by persons who have not yet formed a view of the case and who bring different disciplinary perspectives to bear on it. For cases in which we recommend formal action, additional external review helps ensure that matters are kept in proportion and similar matters are treated consistently.
- By analyzing cases rigorously and in writing, we focus our information gathering activities. We endeavor to collect relevant information in a manner that minimizes the burdens we place on those from whom we seek information.
- We protect the privacy of investigative subjects by seeking information from them at the earliest practicable point in the investigation. We strive to investigate discreetly to prevent our investigative activities from inadvertently damaging reputations.
- In fairness to the subjects of investigations, we give priority to resolving cases in which we have already contacted the subject of the investigation rather than to other cases of equivalent substantive importance.
- We value timeliness and recognize that delay can undermine fairness.
- We treat past cases as precedents for how we handle future cases. In this way, we discipline our use of discretion and foster consistency without sacrificing flexibility.

### *Working Cooperatively without Compromising our Independence*

- When handling allegations of misconduct in science, we seek to accommodate variations in the investigative procedures at awardee institutions. We require that awardees follow fair and reasonable procedures consistent with NSF regulations.
- We work with awardee institutions to ensure that investigations meet NSF's needs by articulating our concerns at the outset of investigations and offering assistance throughout. We provide advice to help the institutions meet their needs as well as ours.
- When handling cases, we explain our practices and procedures to affected parties. When we cannot share substantive information, we explain why.
- We coordinate our work closely with the Department of Justice, law enforcement officers, and officials at other agencies and institutions.
- Because of our experience with misconduct in science, we strive to play a leadership role among federal agencies.

# OFFICE-WIDE PRACTICES

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We pay special attention to (1) staffing and operations and (2) education and outreach. These practices support our core functions. To perform those functions well, we need a capable staff, sound procedures, in-depth knowledge of NSF and the communities it serves, and a coordinated education and outreach effort.

## STAFFING AND OPERATIONS

We are committed to developing the skills of our staff through formal training, challenging work assignments, and a work environment that encourages teamwork, open communication, and learning. Through collaboration among staff members in the various disciplines represented in OIG, we help our staff develop a broader appreciation of the different aspects of effective performance in NSF-funded activities.

We will improve our management information systems and technologies to create a more productive and satisfying work environment, in which work is planned better and executed in keeping with office-wide priorities. We also need to better plan our use of training resources in light of office needs.

## EDUCATION AND OUTREACH

An effective education and outreach program is a key strategy for preventing and detecting problems. In addition, our outreach program plays a role in reinforcing NSF's support for the integrity of and compliance with its rules, policies, and procedures.

Outreach inside NSF makes us more accessible to people in the agency and increases the chance that we will hear about important issues. Outreach activities can also help educate NSF employees about their obligations to report alleged misconduct in science and other issues of fraud, waste, and abuse. Through external outreach to the communities NSF supports, we help NSF foster the responsible use of government funds and integrity in government supported activities. We also communicate that our work focuses on matters of substantial concern to NSF and is done with sensitivity to the practices of our funded community.

Outreach activities contribute to familiarizing us with NSF and its people, furthering our understanding of NSF and the communities it serves, and keeping us abreast of changing conditions. They also build trust in our ability to handle the sensitive matters in our purview fairly, with tact, thoroughness, and a sense of proportion. Such trust is essential for our office to sustain high quality audits and investigations.

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